
LEAP INTO HOPE

UNAUDITED TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 MARCH 2021

Charity number: 1179813

LEAP INTO HOPE

CHARITABLE INCORPORATED ORGANISATION

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LEAP INTO HOPE CHARITABLE INCORPORATED ORGANISATION

Administrative and management details

Trustees

Marry Mukutuma

Fani Mukutuma

Teresa Junic Shumba

Josphine Concepta Kasujja

Debra Vimbai George

Charity registered number:

1179813

Principal Office

28 Rothbrook Drive, Kennington, Ashford, Kent TN24 9PR

Bankers:

Barclays PLC, 90/92 High Street, Crawley, West Sussex, RH10 1BP

LEAP INTO HOPE

CHARITABLE INCORPORATED ORGANISATION

Trustees' report for the year ended 31 March 2021

The Trustees present their annual report together with the financial statements of LEAP INTO HOPE, a charitable incorporated organization (the "Charity") for the year ended 31 March 2021. The trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) – "Accounting and Reporting by Charities" Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

Structure, Governance and Management

- **Constitution**

- The prevention or relief of poverty in deprived areas across the world in particular but not exclusively by, providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
- The advancement of Christian religion for the benefit of the public by:
 - means of broadcasting Christian messages, use of media, holding meetings, producing and/or distributing literature on Christianity
 - advancing knowledge of the Christian beliefs and practices of the Christian faith

- **Method of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are appointed by the existing Charity Trustees under the terms of the Charity constitution.

- **Risk Management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied those systems and procedures are in place to mitigate the exposure of the Charity.

Objectives and Activities

- **Policies and Objectives**

The objectives of the Charity are the prevention or relief of poverty in deprived areas across the world in particular but not exclusively by, providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient and advance Christian religion.

The advancement of Christian religion is achieved by means of broadcasting Christian messages, use of media, holding meetings, producing and or distributing literature on Christianity and advancing knowledge of the Christian beliefs and practices of the Christian faith.

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Trustees' report for the for year ended 31 March 2021(cont'd)

- **Going Concern**

The Trustees have considered the financial resources and commitments of the Charity and acknowledge that the Charity's financial resources are dependent on donations and fund raising activities of the Charity's management. After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for a foreseeable future. For this reason they continue to adopt the going concern basis in preparing the Charity's financial statements.

Review of activities

Leap into hope was registered on 5 September 2018.

1. Prevention and relief of poverty

Leap into Hope ("LIH") continued to prevent and relieve poverty using a multifaceted approach including the child sponsorship program, shipping aid and feeding program. It is known that those living in poverty are at risk of not getting education or good education, risk of disease and malnutrition and stunting in children. Children living in poverty are likely to leave the education system early in life, miss out on school, or get a poor-quality education. During the year, LIH continued to work on its two objects of preventing and relieving poverty and advancing Christian religion. Leap into Hope has systems in place to ensure that aid goes to the intended beneficiaries. During the period covered by this report LIH achieved its objects locally in UK, Zimbabwe, Kenya, Nigeria and India. The main focus for the charity has been Zimbabwe.

- **Child sponsorship program**

The child sponsorship program has continued to be a success. This year the charity received £2,882 (2020: £2,350) towards the child sponsorship program. In 2021, LIH had a total of £3,319 which included carried forward specific donations of £437 that had already been received in the previous financial period. The total expenditure specific to Child sponsorship program was £3,102 (2020: £2,204).

14 children benefitted with 6 of them who were in primary school and 8 in secondary school. During the period covered by this report this program has helped to address some of the root causes of poverty. Orphans and vulnerable children were able to access the education system and stay in education. The children had sponsorship towards their school fees, uniforms and books. Some of the sponsors also donate funds to cover costs towards food and other day to day supplies. The charity received positive feedback from the beneficiaries on this program.

- **Education**

Children not on the sponsorship program had their education costs funded also by the charity. LIH has continued to work with schools, local charities, churches etc. to identify the orphans and vulnerable children in need of education support. LIH paid school fees for additional 34 children with 19 in secondary school and 15 in primary school at a cost of £557 (2020: £402) and examination fees for 5 children who could otherwise have not been able to sit for their General Secondary Certificate examinations.

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Trustees' report for the for year ended 31 March 2021(cont'd)

Education (cont'd)

The charity gave the children access to education and kept them in education as this could be a longer-term solution to tackle poverty from running through generation to generation. There were over 50 (2020: 45) children including those on the sponsorship program who benefitted from an education perspective. This approach is changing children's lives as they are equipped for the future. Children will otherwise be likely to be trapped in cycles of poverty.

- **COVID-19 Response: Tackling hunger**

Food donations worth £1,616 (£557) were made to Zimbabwe (Kwekwe, Zvimba, Rusape and Buhera), India (Delhi, Uttar Pradesh, Kerala, Maharashtra), UK and Kenya (Eldoret). The main approach used this year was donating food hampers containing the main food supplies needed by families. This year has been particularly more challenging due to the impact of the pandemic that was caused by COVID-19. The target groups were orphans, the most vulnerable children, widows and those living in abject poverty. Those in greatest need were identified locally by schools, churches, local partners or the local coordinators. The pandemic affected both locally and internationally. These food donations were over and above the child sponsorship program food donations. The charity received very good feedback from the beneficiaries on how the food has been making a difference to them.

- **Feeding program**

The charity received a total of £696 towards the feeding program. Due to the lockdown as a result of the impact of COVID-19 the program restarted in the first term of 2021 following the lifting of COVID-19 restrictions in the nation of Zimbabwe when schools re-opened. 156 (2020: 113-118 per each school day) children aged between 4-6 years are benefitting on each school day of the term as they receive a daily nutritious meal. It is known that the right nutrition to children prevents malnutrition and the risk of developing disease. The feeding program is run by the school development committee, teachers and local volunteers in Zimbabwe with Leap into Hope only funding for the ingredients. Locally produced food was used to support the local communities.

£299 (2020: £1,931), was less in 2021 due to COVID-19 restrictions) had already been released by the end of the financial period and there was still £396 available to continue with the feeding program as we moved into the new financial year. The teachers have been reporting that the children have been actively participating in class, displaying improved concentration, gaining weight with reduced absenteeism. They also said that the feeding program was boosting children's confidence and morale.

- **Shipment**

Through local support LIH received goods towards two shipment consignments containing aid such as shoes, clothes, books, medical supplies that were shipped to Zimbabwe. This was a very successful initiative. The consignments have both arrived though one arrived after a delay due to the pandemic. The aid has been partially distributed due to the current COVID-19 restrictions. LIH is reviewing the situation in regarding changes in the travel restrictions. Zimbabwe is on the red list. A total of £ 1,500 went towards the cost of shipping the consignments in this financial period (2020: £3,536).

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Trustees' report for the for year ended 31 March 2021(cont'd)

- **Period poverty**

Period poverty is one of the main challenges that girls living in poverty face. In Zimbabwe period poverty is still very prevalent with many school girls being unable to afford pads. LIH supplied sanitary pads to vulnerable girls in schools in Zimbabwe and some of the girls told us how they have benefited from this including what one girl said, 'you will never bring a bad smell to others' and another '...feels comfortable when you are walking or dancing'. Teachers have been explaining to us the challenges that the girls face. Donating sanitary pads have kept girls in school preventing them from missing out on some school days. This benefited both primary school and secondary school girls. A total cost of £100 (2020: £148) went towards pads that were donated to the school girls.

- **Medical Equipment**

The charity donated equipment worth £377 (2020: £356 towards Zimbabwe Hospitals) to Agbowo Psychiatric Hospital in Nigeria. The equipment included BP monitors, stethoscopes, glucometers and thermometers. In Zimbabwe some of the hospital provisions that were shipped have been distributed and the rest is due to be distributed once the travel restrictions due to COVID-19 have been relaxed. There are ongoing concerns in Zimbabwe in relation to health provision as some hospitals do not have basic equipment.

2. Advancing Christian religion

The charity spent £655 (2020: £825) towards the purchase of bibles, costs of a weekly Christian Sayare radio program aired in Kenya in Turkana County and ministry to pastors in India. The radio has received very good feedback from the listeners, the bibles were well received and the pastors were encouraged.

The charity incurred £972 (2020: £1,506) towards administration costs which include insurance, website and costs towards the system that supports the donation platform on the website. It also incurred charges of worth £123 (2020: £49) towards items such as transfer charges.

- **Outlook for 2022**

The charity's aim in 2022 is to continue to prevent and relieve poverty through various activities including the child sponsorship program in Zimbabwe and supporting the spread of Christian religion.

- **COVID 19**

COVID 19 might continue to affect the charity in terms of its ability to hold physical fundraising events. The charity has been and will continue to explore various fundraising methods aiming at diversifying its sources of income.

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Trustees' report for the for year ended 31 March 2021(cont'd)

Financial review

Reserves Policy A reserve of 3 months' expenditure amounting to £300 is considered adequate. The balance carried forward is well in excess of this figure. As a new charity this will be reviewed in future periods

Trustees' Responsibility Statement

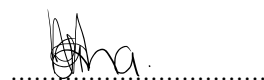
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the applicable law and the United Kingdom Generally Accepted Accounting Standards (UK GAAP).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of such resources in that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply these policies consistently;
- Observe the methods and principles of in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and Provisions of the Trust Deed. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 10 October 2021 and signed on their behalf by:



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Marry Mukutuma, Chair

LEAP INTO HOPE

CHARITABLE INCORPORATED ORGANISATION

Independent Examiner's report for the year ended 31 March 2021

This is a report solely to the Board of Trustees of LEAP INTO HOPE for the year ended 31 March 2021. This report is prepared in accordance with section 145 of the Charities Act 2011 and the regulations made under section 154 of that Act. My work has been undertaken so that I might state to the Charity's Board of Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Board of Trustees for my work and for this report.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes considerations of any of the unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the review is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1- which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial records with accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- 2- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached

Signed: 

Dated: 10 October 2021

Nyasha Dhitima CA(Z)

LEAP INTO HOPE

CHARITABLE INCORPORATED ORGANISATION

Statement of Financial Activities (incorporating the income and expenditure account) for the year ended 31 March 2021

(expressed in GBP)		2021		2020	
	Notes	Restricted funds £	Unrestricted funds £	Total funds £	Total funds £
Income resources					
Incoming resources from generated funds:					
Incoming resources from charitable activities	2	4,520	8,140	12,660	22,769
Total incoming resources		4,520	8,140	12,660	22,769
Resources expended					
Charitable activities	3	(4,984)	(4,888)	(9,872)	12,229
Governance costs		-	(1,000)	(1,000)	1,000
Total Resources expended		(4,984)	(5,888)	(10,872)	13,229
Movement in total funds for the year					
- net income/(expenditure) for the year		(464)	2,252	1,788	9,540
Resources brought forward		1,542	9,189	10,731	1,191
Transfer from Unrestricted Funds		272	(272)	-	-
Total funds at 31 March	5; 6	1,350	11,169	12,519	10,731

The notes on pages 11 to 15 form part of these financial statements

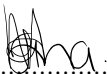
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CHARITABLE INCORPORATED ORGANISATION

Balance Sheet as at 31 March 2021

(expressed in GBP)	Notes	2021 £	2020 £
Current assets			
Donated goods	5	10,500	8,000
Cash at hand and cash on hand		2,019	2,731
		12,519	10,731
Creditors : amounts falling due within one year		-	-
Net Assets	7	12,519	10,731
Charity Funds			
Restricted Funds	6; 7	1,350	1,542
Unrestricted Funds	6; 7	11,169	9,189
Total Funds		12,519	10,731

The financial statements were approved by the Board Trustees on 10 October 2021 and signed on its behalf by:


.....

Marry Mukutuma, Chair

The notes on pages 11 to 15 form part of these financial statements

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CHARITABLE INCORPORATED ORGANISATION

Notes to the Financial Statements for the year ended 31 March 2021

Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income resources

All incoming resources are included in the Statement of financial activities when the Charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognized where there is no financial cost borne by a third party.

1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all the costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated in a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the yearend are noted as a commitment, but not accrued as expenditure.

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Notes to the Financial Statements for the year ended 31 March 2021 (cont'd)

2. Incoming resources from charitable activities

	2021			2020
	Restricted funds	Unrestricted funds	Total funds	Total funds
	£	£	£	£
Charity incoming resources				
- Feeding program donations	696	-	696	50
- Child sponsorship donations	2,882	-	2,882	2,350
- Other restricted donations	922	-	922	4,402
- General donations	-	4,140	4,140	5,971
- Donations in kind	-	4,000	4,000	9,000
- Gift aid	-	-	-	996
Total incoming resources	4,520	8,140	12,640	22,769

Included in donations in kind, is £1,000 related to governance costs for the independent review of the charity financial records.

3. Direct Costs

	For the year ended	
	2021	2020
	£	£
Restricted expenses	4,984	7,412
Non restricted expenses	4,888	4,817
Governance costs	1,000	1,000
Total	10,872	13,229

During the year, no Trustees received any remuneration (2020: £nil). Additionally, no Trustees received any benefits in kind (2020: £nil). During the year, no Trustees received any re-imbursement of expenses (2020: £nil).

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Notes to the Financial Statements for the year ended 31 March 2021 (cont'd)

4. Direct cost (cont'd)

Direct costs are broken up as follows:

	For the year ended	
	2021	2020
	£	£
Restricted expenses		
- Child Sponsorship - Education, food and other supplies	3,101	2,204
- Shipping costs	-	3,536
- School equipment	-	30
- Food supplies, prison aid and other daily supplies	1,369	773
- Medical equipment, medicines and other aid	514	869
Total	4,984	7,412
Unrestricted expenses		
- Feeding program	-	1,932
- Charity administration costs	972	1,506
- General donations (medical equipment, food supplies, and aid)	1,636	514
- Service charges	123	41
- Governance costs	1,000	1,000
- Ministry costs	658	825
- Shipping costs	1,500	-
Total	5,888	5,818

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Notes to the Financial Statements for the year ended 31 March 2021 (cont'd)

5. Donated goods

	2021	2020
	£	£
Goods in Transit	-	8,000
Donated goods	10,500	-
Balance as at 31 March	10,500	8,000

As at 31 March 2021, goods worthy £10,500 (2020: £nil) were in storage awaiting distribution. There were no goods in transit at year end (2020: £8000).

6. Summary of Funds for the year ended 31 March 2021

	Restricted Funds	General Funds	Total
	£	£	£
Balance as at 1 April 2020	1,542	9,189	10,731
Incoming resources	4,520	8,140	12,660
Resources expended	(4,984)	(5,888)	(10,872)
Transfer from Unrestricted Funds	272	(272)	-
Balance as at 31 March 2021	1,350	11,169	12,519

	Restricted Funds	General Funds	Total
	£	£	£
Balance brought forward at 1 April 2019	-	1,191	1,191
Incoming resources	7,245	15,524	22,769
Resources expended	(7,412)	(5,817)	(13,229)
Transfer between funds	1,709	(1,709)	-
Balance carried forward at 31 March 2020	1,542	9,189	10,731

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Notes to the Financial Statements for the year ended 31 March 2021 (cont'd)

7. Analysis of Net Assets between Funds

	Restricted Funds	General Funds	Total
	£	£	£
Current assets	1,350	11,169	12,519
Creditors falling due within one year	-	-	-
Balance as at 31 March 2021	1,350	11,169	12,519

	Restricted Funds	General Funds	Total
	£	£	£
Current assets	1,542	9,189	10,731
Creditors falling due within one year	-	-	-
Balance as at 31 March 2020	1,542	9,189	10,731